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Attorneys for the United States

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF WYOMING

MARILYN WALLACE,)	
)	
Plaintiff,)	Civil No. 2:08-CV-156-CAB
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
)	

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

The United States of America ("United States"), by and through its undersigned counsel, moves for summary judgment, pursuant to FED.R.CIV.P. 56, on the grounds that there are no genuine issues of material fact as to whether: (a) Plaintiff had a reasonable opportunity to

discover all essential elements of a possible cause of action in September of 2001; (b) some of Plaintiff's claims are claims regarding the assessment rather than collection of federal taxes; (c) some of Plaintiff's claims are claims not contained in her administrative claim made to the Internal Revenue Service; (d) the Internal Revenue Service levied more than fifteen percent of Plaintiff's monthly pension check (15%); and (e) Plaintiff has made claims for non-economic damages.

Support for this motion is set forth in the United States' Memorandum of Points and Authorities in Support of the Its Motion for Summary Judgment, the Declaration of Adair F. Boroughs in Support of the United States' Motion for Summary Judgment, and the exhibits attached thereto, all of which are filed herewith.

The United States requests that this honorable Court enter judgment against Plaintiff and in favor of the United States on all issues raised in the Amended Complaint.

DATED this 21st day of November, 2008.

Respectfully submitted,

KELLY H. RANKIN
United States Attorney

/s/ Adair F. Boroughs
ADAIR F. BOROUGHES
Trial Attorney, Tax Division
United States Department of Justice

CAROL STATKUS
Assistant United States Attorney

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that a true and correct copy of the foregoing

(1) UNITED STATES' MOTION FOR SUMMARY JUDGMENT along with attached

(2) UNITED STATES' MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF ITS MOTION FOR SUMMARY JUDGMENT,

(3) DECLARATION OF ADAIR F. BOROUGHS IN SUPPORT OF THE UNITED STATES MOTION FOR SUMMARY JUDGMENT with attached exhibits, and

(4) UNITED STATES' PROPOSED FINDINGS OF FACTS AND CONCLUSIONS OF LAW

have been served upon the following by the method(s) indicated below on November 21, 2008:

Elias Aoun
1730 N. Lynn Street, No. A-22
Arlington, VA 22209-2004

Attorney for Plaintiff

☐ By Facsimile
☒ By U.S. mail - postage prepaid
☐ By Hand Delivery
☐ By Overnight Courier
☒ By Electronic Filing

Lynn Boak, Esq.
P.O. Box 20912
Cheyenne, WY 82003

Attorney for Plaintiff

☐ By Facsimile
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/s/ Adair F. Boroughs
Adair F. Boroughs
Trial Attorney, Tax Division
U.S. Department of Justice